रखते हुए घरेलू मांग, उपलब्धता तथा कीमतों का मूल्यांकन करने के बाद कोटा रिलीज किया जाता है।

कम्पनियों द्वारा कर की चोरी

101. **श्री अनन्तराम जायसवाल:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या सरकार का ध्यान 28 जनवरी, 1996 के हिन्दी दैनिक समाचार पत्र हिन्दुस्तान, नई दिल्ली में "करोड़ों रुपये की कर चोरी कर रही हैं भारतीय कम्पनियां" शीर्षक से प्रकाशित समाचार की ओर दिलाया गया है, यदि हां, तो उस पर सरकार की प्रतिक्रिया क्या है;

(ख) गत पांच वर्षों के दौरान की गई कर की चोरी का कम्पनी-वार ब्यौरा क्या है और इस संबंध में सरकार द्वारा क्या कार्यवाही की गई है; और

(ग) उसके क्या परिणाम निकले हैं?

वित्त मंत्रालय में राज्य मंत्री (श्री एम० वी० चन्द्रशेखर मूर्ति): (क) से (ग) सूचना एकत्र की जा रही है और सभा पटल पर रख दी जाएगी।

Existing credit curbs on industries

102. SHRI T. VENKATRAM REDDY:
SHRI G. PRATHAPA REDDY:

Will the Minister of FINANCE be pleased to state:

(a) whether the industrialists have recently requested for easing the existing credit curbs on the industry; and

(b) if so, the details thereof and the reaction of Government thereon?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (DR. DEBI-PROSAD PAL): (a) and (b) It is not clear from the Question as to which credit curbs on industries the Hon'ble Member has referred to. However, the Reserve Bank of India (RBI) has reported that sanction of bridge loans by banks and financial institutions against public issues had been prohibited and continues to be so because at the moment there does not seem to be a risk-free arrangement possible for these advances, which are mostly in the form of unsecured credit. RBI has also advised the banks on December 1, 1995 that repayment of bank credit for imports will not be permitted before expiry of one month from the date of disbursement/ drawal of import finance.

NTC Units in Punjab

103. SHRI IQBAL SINGH: Will the Minister of TEXTILES be pleased to state:

(a) the number of units of NTC that are functioning in Punjab; and

(b) the number of such units which are likely to be set up in that State during the next two years?

THE MINISTER OF TEXTILES (SHRI G. VENKAT SWAMY): (a) and (b) There are 4 nationlised textile mills in Punjab under the NTC (DP&R) Ltd. There is no proposal to set up any new unit in Punjab during the next two years.

Self-assessment by tax payers

104. SHRI YERRA NARAYANA-SWAMY: Will the Minister of FINANCE be pleased to state:

(a) whether Governmet have initiated measures to encourage self-assessment by tax payers on their income;

(b) whether any projects have been implemented to improve image of Income Tax Department; and

(c) if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M. V. CHANDRASHEKHAR MURTHY): (a) As per Section 140A of Income-tax Act, 1961 if any tax is payable on the basis of any return required to be furnished after taking into account the amount of tax, if

any, already paid under any provision of Income-tax Act, the assessee is liable to pay such tax together with interest payable under the provisions of Income-tax Act for any delay in furnishing the return or any default or delay in payment of advence tax and return should be accompanied by proof of payment of such self-assessment tax and interest.

With a view to encourage small tax payers, a scheme known as "Presumptive-tax Scheme" has been started with effect from Assessment Year 1993-94. Subject to the provisions of Section 115K to 115N of I.T. Act, this scheme is applicable to those persons whose turnover and income from retail trade does not exceed Rs. 6,00,000/- and Rs. 42,000/- respectively or whose income from the prescribed business or vocation does not exceed
Rs. 42,000/-. The person opting for the scheme is required to furnish prescribed form and pay the tax. No return of income is required to be filed in such cases.

Further, in majority of cases, returned income is accepted after making certain prima facie adjustments. A very small percentage of returns is selected for scrutiny. Thus the emphasis of the Income Tax Department is on self-assessment of income by the tax payers.

(b) and (c) No specific pilot projects have been implemented to improve the image of the Income-tax Department. However, the Central Board of Direct Taxes has from time to time issued guidelines and directions to field authorities in respect of prompt issue of refunds, attending to rectification/appeal effect proceedings, polite and courteous conduct particularly during survey and search proceedings, attending to grievances of the tax payers etc.

Each Commissioner of Income-tax charge has the office of Public Relations' Officer which provides assistance to the tax payers. In addition, Grievance Cells have been set up in CBDI as well as in Chief Commissioners' regions.

गुजरात को निधियों का आवंटन

105. **श्री चिमनभाई हरिभाई शुक्ल:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) क्या सरकार गुजरात के उन मामलों पर पुनर्विचार कर रही है जिनमें आठवें वित्त आयोग ने कम धनराशि का आवंटन किया है;

(ख) यदि हां, तो क्या सरकार राज्य को उसका घाटा पूरा करने योग्य बनाने के लिए, उसे पहले कम कर दी गई राशि जारी करने का विचार रखती है;

(ग) यदि हां, तो तत्संबंधी ब्यौरा क्या है; और

(घ) विशेष श्रेणी के अन्तर्गत गुजरात को क्या-क्या विशेष सुविधाएं दी जा रही हैं?

वित्त मंत्रालय में राज्य मंत्री (श्री एम०वी० चन्द्रशेखरमूर्ति): (क) जी नहीं, श्रीमान। आठवें वित्त आयोग की अवधि वर्ष 1984-85 से 1988-89 तक थी और उसकी सिफारिशों को भारत सरकार द्वारा अंतिम रूप में स्वीकार तथा उन्हें कार्यान्वित किया जा चुका है।

(ख) और (ग) प्रश्न ही नहीं उठता।

(घ) गुजरात विशेष श्रेणी प्राप्त राज्य नहीं है।

Income Tax dues on Industrialists, Firms and Individuals

106. SHRI MOHAMMED AFZAL *alias* MEEM AFZAL: Will the MINISTER OF FINANCE be pleased to state:

(a) the number and name of industrialists, firms and individuals in the country from whom Income Tax amounting to rupee two crore or above was outstanding as on 31st March, 1995; and

(b) the steps taken by Government to recover the due amount?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.V. CHANDRASHEKHER MURTHY): (a) There are 623 industrialists, firms and